

**DISTRIBUTION OF LOTTERY AND GAMING
REVENUES AND THE BUILD INDIANA FUND**

FISCAL YEAR 2018



**Prepared by the
Indiana State Budget Agency**

Table of Contents

Narratives:

Executive Summary.....	1
------------------------	---

Tables:

Table 1: FY 2018 Distribution of Revenues by Source.....	3
Table 2: FY 2018 Distribution of Revenues by Category	4
Table 3: FY 2018 Distributions from Build Indiana Fund.....	5
Table 4: FY 2018 State and Local Project Distributions.....	5
Table 5: Distribution of BIF and Lottery Shares into TRF and PERF by County.....	6
Table 6: Riverboat Admission and Wagering Tax to State and Local Units.....	19

Charts:

Chart 1: Distribution of Riverboat Admissions Tax Flowchart.....	20
Chart 2: Distribution of Riverboat Wagering Tax Flowchart.....	21
Chart 3: Build Indiana Fund Distributions and Uses.....	22

Executive Summary

The lottery and gaming revenue report for fiscal year 2018 contains total gaming revenue by source, distributions to state and local units and distributions to and from the Build Indiana Fund. The report examines the sources and uses of revenues from lottery and gaming (L&G) operations in Indiana. Lottery, riverboats, racinos, and charity gaming are the primary sources of lottery and gaming revenues in Indiana. Along with the Hoosier Lottery, Indiana has eleven riverboats, two racinos (horse track with a casino), and offers charity gaming licensees.

The Hoosier Lottery started operations on October 13, 1989, after a majority of Indiana citizens voted favorably on a 1988 voter referendum. The Hoosier Lottery has contributed \$313,833,257 towards total gaming revenue for FY 2018, which is up from FY 2017 by 12%.

P.L. 24-1992 allowed qualified not-for-profit organizations to conduct charity gaming events in Indiana. These gaming events include bingo, charity game nights, door prizes; festival events, raffles, the sale of pull tabs, punchboards, and tip boards. Organizations must be licensed and registered for each type of charity gaming event they want to conduct. Charity gaming taxes have contributed \$5,238,124 in revenues towards state and local distributions in FY 2018, which is up 3.9% from the FY 2017.

In 1993, the Indiana General Assembly allowed riverboat gaming in Indiana. The first riverboat license was issued on December 5, 1995, to Aztar Indiana Gaming Corporation. Since then, ten additional riverboats have started operating in Indiana. Riverboat wagering and admissions taxes have contributed \$439,616,315 and \$46,674,316 in revenue to state and local funds in FY 2018, respectively, which is up 3.8% and up 9.7% from FY 2017.

On September 1, 1994, the first pari-mutuel wagering in the state's history was conducted at Hoosier Park in Anderson. On December 6, 2002, Indiana Downs in Shelbyville became the state's second pari-mutuel track. In 2007, the Indiana General Assembly approved slot machine wagering at the state's two pari-mutuel racetracks (racinos)¹. Pari-mutuel taxes and Slot machine wagering taxes have contributed \$1,524,408 and \$153,299,359 respectively, to state and local funds in FY 2018, which is down 5.8% and up 0.7% from FY 2017. Also, there are pari-mutuel satellite facilities, which contributed \$236,126 in FY 2018, which is down 4.2% from FY 2017.

The State General Fund, Build Indiana Fund, local units, Teachers' Retirement Fund, Police/Fire Pension Relief Fund and other state funds receive distributions from the L&G revenues collected by the state. The State General Fund received \$394,179,981 (net of transfers) in FY 2018 revenues. The Build Indiana Fund received \$256,083,257 in FY 2018 revenues. Local units received \$239,873,247 in FY 2018 and state funds received \$70,285,419 of FY 2018 revenues.

During the 2015 legislative session, House Enrolled Act 1540 made several major changes to gaming laws in the state of Indiana. There were twelve major changes that affected FY 2016 lottery and gaming revenue collections and distributions. The bill outlined 1) the process for entering into tribal-state compacts with Indian gaming, 2) authorized riverboats to move inland to adjacent properties meeting certain requirements, 3) made promotional play deductions for riverboat and racino permits, 4) capped the number of gambling games offered by a licensed owner to the greatest number of gambling games offered since January 1, 2007, 5) it authorized table games for racinos, 6) lowered the racino wagering tax to 88.0% from the 91.5% beginning after June 30, 2015, 7) exempted riverboats in a historic district from paying admission taxes and required a licensing fee of \$2.5 million for racinos

¹ The two racinos also paid \$250 million each in license fees. When accounting for the revenues and distributions, except where it is specifically mentioned, this report excludes the license fees and payments under local development agreements by the riverboats and racinos.

in a historic district, while also changing the distributions in the district and establishing a tax credit for French Lick, 8) provided West Baden Springs Historic Hotel Preservation with a \$1 million appropriation before June 30, 2015 and a \$2 million appropriation each fiscal year after June 30, 2015, 9) imposed a food and beverage tax and a supplemental innkeeper's tax on transactions occurring at the French Lick resort and West Baden, 10) authorized the county council of a county in a historic hotel district to impose a public safety local option income tax without imposing any other local option income taxes, 11) repealed a requirement that the Indiana Gaming Commission study the use of complimentary promotional credit programs, and 12) urged the Legislative Council to assign to an interim study committee certain study topics related to gaming.

The effective date for the HEA 1540 was July 1, 2015, and had several estimated fiscal impacts on the state. It reduced the wagering tax base from racinos and increased the free play deduction from \$5 million to \$7 million per year, while also removing the expiration of the free play deduction for the riverboat casinos and racinos, and it allows assignability of the free play deduction. HEA 1540 changes distributions from the Historic Hotel Preservation and Maintenance Fund. It provides the French Lick Historic Tax Credit and changes the wagering distributions of the French Lick Casino, and replaced the admission tax at French Lick with a Historic Hotel District Community Support Fee.

FY 2016 legislative session did not enact any changes that would impact the gaming industry.

During the 2017 legislative session, House Enrolled Act 1350 introduced some changes to the gaming industry in Indiana to become more profitable so that it can better compete with existing and new competitors in the Midwest market. There were several major changes that affected FY 2018 lottery and gaming revenue collections and distributions. The bill imposes a supplemental wagering tax at 3% of a riverboat's adjusted gross receipts (AGR) for a riverboat that has relocated to an inland casino. It provides that the supplemental wagering tax shall be imposed starting the day operations begin at an inland casino. It provides that the admissions tax does not apply to an inland casino. According to the bill in FY 2021, the amount of wagering taxes that would be distributed to South Bend shall be deposited as being received from all riverboats whose supplemental wagering taxes are over 3.5% and distributed in the same manner as the supplemental wagering tax. The bill provides for an eight year phase out of the state income tax add back for wagering taxes deducted on a taxpayer's federal income tax return. By eliminating this tax code provision, Hoosiers will enjoy a decrease in their tax liability on proceeds derived from gambling at Indiana's casino's and horse tracks. The bill provides that after June 30, 2021, if the total AGR received by licensees from gambling games under the riverboat gambling law during the preceding state fiscal year is less than the total AGR received from gambling games during the state fiscal year ending June 30, 2020, then: (1) the \$33 M of wagering tax set aside for revenue sharing is reduced proportionately; and (2) the \$48 M maximum amount of the supplemental distribution is reduced proportionately. The bill authorizes advance deposit wagering on horse racing. It provides that each permit holder shall pay to Indiana Horse Racing Commission (IHRC) as an advance deposit wagering fee an amount equal to 60% of the net source market fee received by the permit holder from a licensed secondary pari-mutuel organization (SPMO) and The bill exempts the IHRC from the general procurement law in making certain expenditures. Finally, the gaming operators will no longer be required to submit their proceeds to the state on a daily basis. They instead will only be required to submit their proceeds just once a month. This allows the operators to keep and invest their daily proceeds resulting in additional interest income.

FY 2018 legislative session did not enact any changes that would impact the gaming industry.

All distribution amounts can be seen in the following report. In addition there are flowcharts that visually display how revenue was distributed and to what source.

Revenues by Source

Table 1: FY 2018 Distribution of Revenues by Source	
Revenue Source	FY 2018 Distribution
Riverboat Admission Tax	\$46,674,316
Riverboat Wagering Tax	\$439,616,315
Racetrack/Slot Machine Wagering Tax	\$153,299,660
Pari-Mutuel Wagering Tax	\$1,524,408
Pari-Mutuel Satellite Facility Wagering Tax	\$236,126
Hoosier Lottery	\$313,833,257
Charitable Gaming Tax	\$5,238,124
Total Revenue	\$960,422,207
<p>All revenues are totals revenues by each casino/taxing identity. Each one of distributions meet Indiana code for Lottery and Gaming Distributions and Revenue for FY 2018. Also, the hold harmless amount required by statute is \$48,000,000.</p>	

Revenues by Category

Table 2: FY 2018 Distribution of Revenues by Category		
Local Distributions		
Revenue Source	Recipients	FY 2018 Distr.
Riverboat Wagering Tax	Local Units w/ Casinos	\$86,974,982
Riverboat Wagering Tax	Local Sharing Set Aside	\$33,000,000
Riverboat Wagering Tax	Local Admission Tax Hold Harmless	\$43,215,915
Riverboat Admissions Tax	Local Units w/ Casinos	\$32,688,617
Racetrack/Slot Machine Wagering Tax	Local Units w/ Casinos	\$13,993,733
Lottery Profits	Local Police and Fire Fighters Pension Fund	\$30,000,000
Total		\$239,873,247
State Fund Distributions		
Revenue Source	Recipients	FY 2018 Distr.
Riverboat Wagering Tax	Indiana Economic Development Fund	\$2,318,659
Riverboat Wagering Tax	Admission Tax Hold Harmless	\$4,784,085
Riverboat Admissions Tax	State Fair Commission	\$2,339,966
Riverboat Admissions Tax	NW IN Law Enforcement Training Center	\$70,838
Riverboat Admissions Tax	Division of Mental Health and Addiction	\$1,559,977
Racetrack/Slot Machine Wagering Tax	Share of 10-12% of AGR to State Breeding Funds	\$24,463,235
Pari-Mutuel Wagering Tax	Purdue Veterinary School Research	\$150,000
Pari-Mutuel Wagering Tax	Indiana Horse Racing Commission	\$1,374,408
Pari-Mutuel Satellite Facility Wagering Tax	Livestock Industry Promotion and Development	\$118,063
Pari-Mutuel Satellite Facility Wagering Tax	State Fair Commission	\$118,063
Lottery Profits	Teachers Retirement Fund	\$30,000,000
Charity Gaming Tax	Charity Gaming Enforcement Fund	\$2,988,124
Total		70,285,419
Build Indiana Fund		
Revenue Source	Recipients	FY 2018 Distr.
Lottery Profits	Build Indiana Fund	\$253,833,257
Charity Gaming Tax	Build Indiana Fund	\$2,250,000
Total		\$256,083,257
State General Fund		
Revenue Source	Recipients	FY 2018 Distr.
Riverboat Wagering Tax	State General Fund	\$269,322,674
Riverboat Admissions Tax	State General Fund	\$10,014,917
Racetrack/Slot Machine Wagering Tax	State General Fund	\$114,842,692
Total		\$394,180,283
Total Distributions for FY 2018		\$960,422,207

Distributions from Build Indiana Fund

Table 3: FY 2018 Distributions from Build Indiana Fund	
Projects	FY 2018 Distribution
Motor Vehicle Excise Tax Replacement	\$236,212,440
State and Local Projects	\$15,370,192
Total Distribution	\$251,582,632

State and Local Project Distributions

Table 4: FY 2018 State and Local Project Distributions	
Accounts	FY 2018 Distribution
Lottery and Gaming Surplus Account	\$4,511,176
<i>I-Light Network Operations</i>	\$1,508,628
<i>Higher Education Telecommunications</i>	\$0
<i>Giga Pop Project</i>	\$672,562
<i>Southern IN Education Alliance</i>	\$1,057,738
<i>Degree Link</i>	\$446,438
<i>Workforce Centers</i>	\$710,810
<i>Midwest Higher Education Compact</i>	\$115,000
State Video Streaming Services	\$375,950
<i>State Video Streaming Services</i>	\$375,950
Education Technology Fund	\$2,663,519
<i>David C. Ford Education Tech Program</i>	\$2,663,519
School and Library Internet Connection Fund	\$5,007,132
<i>School and Library Internet Connection Fund</i>	\$5,007,132
Airport Development	\$2,212,415
<i>Airport Development</i>	\$2,212,415
Kankakee River Basin Commission	\$600,000
<i>Kankakee River Basin Commission</i>	\$600,000
Total Project Distribution	\$15,370,192

Table 5: FY 2018 Distribution of Build Indiana Fund and Lottery Share to TRF & PERF

County Name	Fiscal Year 2018
<u>1 Adams</u>	
Excise Tax Reduction	\$817,306
City and Town Police and Fire Pensions	\$63,587
School and Library Internet Connection Fund	\$48,420
Total	\$929,314
<u>2 Allen</u>	
Excise Tax Reduction	\$12,664,873
City and Town Police and Fire Pensions	\$2,003,255
School and Library Internet Connection Fund	\$80,142
Total	\$14,748,269
<u>3 Bartholomew</u>	
Excise Tax Reduction	\$3,060,538
City and Town Police and Fire Pensions	\$368,743
School and Library Internet Connection Fund	\$53,435
Total	\$3,482,715
<u>4 Benton</u>	
Excise Tax Reduction	\$313,023
School and Library Internet Connection Fund	\$16,074
Total	\$329,097
<u>5 Blackford</u>	
Excise Tax Reduction	\$375,035
City and Town Police and Fire Pensions	\$19,766
School and Library Internet Connection Fund	\$12,188
Total	\$406,989
<u>6 Boone</u>	
Excise Tax Reduction	\$3,416,123
City and Town Police and Fire Pensions	\$77,466
School and Library Internet Connection Fund	\$75,027
Total	\$3,568,616
<u>7 Brown</u>	
Excise Tax Reduction	\$571,206
School and Library Internet Connection Fund	\$14,206
Total	\$585,412

Table 5: FY 2018 Distribution of Build Indiana Fund and Lottery Share to TRF & PERF

County Name	Fiscal Year 2018
<u>8</u> <u>Carroll</u>	
Excise Tax Reduction	\$774,084
City and Town Police and Fire Pensions	\$1,951
School and Library Internet Connection Fund	\$31,251
Total	\$807,285
<u>9</u> <u>Cass</u>	
Excise Tax Reduction	\$1,140,591
City and Town Police and Fire Pensions	\$178,020
School and Library Internet Connection Fund	\$23,740
Total	\$1,342,352
<u>10</u> <u>Clark</u>	
Excise Tax Reduction	\$3,762,403
City and Town Police and Fire Pensions	\$438,182
School and Library Internet Connection Fund	\$72,775
Total	\$4,273,360
<u>11</u> <u>Clay</u>	
Excise Tax Reduction	\$810,263
City and Town Police and Fire Pensions	\$40,048
School and Library Internet Connection Fund	\$12,009
Total	\$862,320
<u>12</u> <u>Clinton</u>	
Excise Tax Reduction	\$1,038,365
City and Town Police and Fire Pensions	\$174,171
School and Library Internet Connection Fund	\$51,254
Total	\$1,263,790
<u>13</u> <u>Crawford</u>	
Excise Tax Reduction	\$250,777
School and Library Internet Connection Fund	\$12,333
Total	\$263,110
<u>14</u> <u>Daviess</u>	
Excise Tax Reduction	\$967,463
City and Town Police and Fire Pensions	\$37,188
School and Library Internet Connection Fund	\$62,077
Total	\$1,066,729

Table 5: FY 2018 Distribution of Build Indiana Fund and Lottery Share to TRF & PERF

County Name	Fiscal Year 2018
<u>15 Dearborn</u>	
Excise Tax Reduction	\$1,853,401
City and Town Police and Fire Pensions	\$40,737
School and Library Internet Connection Fund	\$70,729
Total	\$1,964,868
<u>16 Decatur</u>	
Excise Tax Reduction	\$936,813
City and Town Police and Fire Pensions	\$40,094
School and Library Internet Connection Fund	\$24,902
Total	\$1,001,809
<u>17 DeKalb</u>	
Excise Tax Reduction	\$1,412,142
City and Town Police and Fire Pensions	\$24,076
School and Library Internet Connection Fund	\$35,441
Total	\$1,471,659
<u>18 Delaware</u>	
Excise Tax Reduction	\$3,344,529
City and Town Police and Fire Pensions	\$656,751
School and Library Internet Connection Fund	\$86,068
Total	\$4,087,349
<u>19 Dubois</u>	
Excise Tax Reduction	\$1,723,375
City and Town Police and Fire Pensions	\$30,968
School and Library Internet Connection Fund	\$100,286
Total	\$1,854,629
<u>20 Elkhart</u>	
Excise Tax Reduction	\$6,162,877
City and Town Police and Fire Pensions	\$827,061
School and Library Internet Connection Fund	\$146,037
Total	\$7,135,975
<u>21 Fayette</u>	
Excise Tax Reduction	\$575,581
City and Town Police and Fire Pensions	\$200,657
School and Library Internet Connection Fund	\$19,412
Total	\$795,650

Table 5: FY 2018 Distribution of Build Indiana Fund and Lottery Share to TRF & PERF

County Name	Fiscal Year 2018
<u>22</u> <u>Floyd</u>	
Excise Tax Reduction	\$2,798,123
City and Town Police and Fire Pensions	\$582,728
School and Library Internet Connection Fund	\$40,950
Total	\$3,421,801
<u>23</u> <u>Fountain</u>	
Excise Tax Reduction	\$538,913
City and Town Police and Fire Pensions	\$18,007
School and Library Internet Connection Fund	\$30,404
Total	\$587,323
<u>24</u> <u>Franklin</u>	
Excise Tax Reduction	\$771,021
School and Library Internet Connection Fund	\$23,381
Total	\$794,402
<u>25</u> <u>Fulton</u>	
Excise Tax Reduction	\$696,010
City and Town Police and Fire Pensions	\$16,660
School and Library Internet Connection Fund	\$38,164
Total	\$750,834
<u>26</u> <u>Gibson</u>	
Excise Tax Reduction	\$1,364,195
City and Town Police and Fire Pensions	\$66,115
School and Library Internet Connection Fund	\$59,907
Total	\$1,490,216
<u>27</u> <u>Grant</u>	
Excise Tax Reduction	\$1,891,975
City and Town Police and Fire Pensions	\$353,702
School and Library Internet Connection Fund	\$48,064
Total	\$2,293,740
<u>28</u> <u>Greene</u>	
Excise Tax Reduction	\$1,040,060
City and Town Police and Fire Pensions	\$20,472
School and Library Internet Connection Fund	\$59,910
Total	\$1,120,442

Table 5: FY 2018 Distribution of Build Indiana Fund and Lottery Share to TRF & PERF

County Name	Fiscal Year 2018
<u>29 Hamilton</u>	
Excise Tax Reduction	\$21,473,328
City and Town Police and Fire Pensions	\$261,397
School and Library Internet Connection Fund	\$162,778
Total	\$21,897,503
<u>30 Hancock</u>	
Excise Tax Reduction	\$3,446,022
City and Town Police and Fire Pensions	\$54,490
School and Library Internet Connection Fund	\$81,594
Total	\$3,582,105
<u>31 Harrison</u>	
Excise Tax Reduction	\$1,391,705
School and Library Internet Connection Fund	\$61,159
Total	\$1,452,864
<u>32 Hendricks</u>	
Excise Tax Reduction	\$7,397,504
City and Town Police and Fire Pensions	\$120,377
School and Library Internet Connection Fund	\$137,032
Total	\$7,654,914
<u>33 Henry</u>	
Excise Tax Reduction	\$1,583,386
City and Town Police and Fire Pensions	\$151,743
School and Library Internet Connection Fund	\$61,819
Total	\$1,796,948
<u>34 Howard</u>	
Excise Tax Reduction	\$3,339,423
City and Town Police and Fire Pensions	\$798,918
School and Library Internet Connection Fund	\$61,619
Total	\$4,199,959
<u>35 Huntington</u>	
Excise Tax Reduction	\$1,222,723
City and Town Police and Fire Pensions	\$219,965
School and Library Internet Connection Fund	\$30,556
Total	\$1,473,243

Table 5: FY 2018 Distribution of Build Indiana Fund and Lottery Share to TRF & PERF

County Name	Fiscal Year 2018
<u>36 Jackson</u>	
Excise Tax Reduction	\$1,410,967
City and Town Police and Fire Pensions	\$140,251
School and Library Internet Connection Fund	\$46,240
Total	\$1,597,458
<u>37 Jasper</u>	
Excise Tax Reduction	\$1,334,246
School and Library Internet Connection Fund	\$40,935
Total	\$1,375,182
<u>38 Jay</u>	
Excise Tax Reduction	\$524,713
City and Town Police and Fire Pensions	\$23,876
School and Library Internet Connection Fund	\$13,725
Total	\$562,314
<u>39 Jefferson</u>	
Excise Tax Reduction	\$915,878
City and Town Police and Fire Pensions	\$50,745
School and Library Internet Connection Fund	\$30,384
Total	\$997,006
<u>40 Jennings</u>	
Excise Tax Reduction	\$737,028
City and Town Police and Fire Pensions	\$12,128
School and Library Internet Connection Fund	\$13,526
Total	\$762,682
<u>41 Johnson</u>	
Excise Tax Reduction	\$6,367,266
City and Town Police and Fire Pensions	\$151,656
School and Library Internet Connection Fund	\$141,067
Total	\$6,659,989
<u>42 Knox</u>	
Excise Tax Reduction	\$1,276,894
City and Town Police and Fire Pensions	\$128,324
School and Library Internet Connection Fund	\$38,518
Total	\$1,443,737

Table 5: FY 2018 Distribution of Build Indiana Fund and Lottery Share to TRF & PERF

County Name	Fiscal Year 2018
<u>43</u> <u>Kosciusko</u>	
Excise Tax Reduction	\$2,774,290
City and Town Police and Fire Pensions	\$78,322
School and Library Internet Connection Fund	\$51,624
Total	\$2,904,237
<u>44</u> <u>LaGrange</u>	
Excise Tax Reduction	\$860,634
School and Library Internet Connection Fund	\$37,283
Total	\$897,917
<u>45</u> <u>Lake</u>	
Excise Tax Reduction	\$17,396,066
City and Town Police and Fire Pensions	\$4,335,185
School and Library Internet Connection Fund	\$274,886
Total	\$22,006,137
<u>46</u> <u>LaPorte</u>	
Excise Tax Reduction	\$3,690,900
City and Town Police and Fire Pensions	\$630,100
School and Library Internet Connection Fund	\$63,261
Total	\$4,384,261
<u>47</u> <u>Lawrence</u>	
Excise Tax Reduction	\$1,497,700
City and Town Police and Fire Pensions	\$154,714
School and Library Internet Connection Fund	\$35,499
Total	\$1,687,912
<u>48</u> <u>Madison</u>	
Excise Tax Reduction	\$4,233,147
City and Town Police and Fire Pensions	\$895,012
School and Library Internet Connection Fund	\$98,660
Total	\$5,226,819
<u>49</u> <u>Marion</u>	
Excise Tax Reduction	\$29,665,547
City and Town Police and Fire Pensions	\$8,206,822
School and Library Internet Connection Fund	\$251,119
Total	\$38,123,489

Table 5: FY 2018 Distribution of Build Indiana Fund and Lottery Share to TRF & PERF

County Name	Fiscal Year 2018
<u>50</u> <u>Marshall</u>	
Excise Tax Reduction	\$1,541,367
City and Town Police and Fire Pensions	\$40,510
School and Library Internet Connection Fund	\$76,466
Total	\$1,658,343
<u>51</u> <u>Martin</u>	
Excise Tax Reduction	\$309,164
City and Town Police and Fire Pensions	\$2,482
School and Library Internet Connection Fund	\$23,735
Total	\$335,382
<u>52</u> <u>Miami</u>	
Excise Tax Reduction	\$1,077,436
City and Town Police and Fire Pensions	\$138,610
School and Library Internet Connection Fund	\$41,068
Total	\$1,257,114
<u>53</u> <u>Monroe</u>	
Excise Tax Reduction	\$3,924,901
City and Town Police and Fire Pensions	\$426,935
School and Library Internet Connection Fund	\$34,076
Total	\$4,385,911
<u>54</u> <u>Montgomery</u>	
Excise Tax Reduction	\$1,270,311
City and Town Police and Fire Pensions	\$122,897
School and Library Internet Connection Fund	\$45,607
Total	\$1,438,815
<u>55</u> <u>Morgan</u>	
Excise Tax Reduction	\$2,658,302
City and Town Police and Fire Pensions	\$54,392
School and Library Internet Connection Fund	\$61,093
Total	\$2,773,787
<u>56</u> <u>Newton</u>	
Excise Tax Reduction	\$542,524
School and Library Internet Connection Fund	\$28,199
Total	\$570,723

Table 5: FY 2018 Distribution of Build Indiana Fund and Lottery Share to TRF & PERF

County Name	Fiscal Year 2018
<u>57 Noble</u>	
Excise Tax Reduction	\$1,431,279
City and Town Police and Fire Pensions	\$21,602
School and Library Internet Connection Fund	\$64,146
Total	\$1,517,028
<u>58 Ohio</u>	
Excise Tax Reduction	\$187,799
School and Library Internet Connection Fund	\$16,363
Total	\$204,162
<u>59 Orange</u>	
Excise Tax Reduction	\$582,542
School and Library Internet Connection Fund	\$44,852
Total	\$627,394
<u>60 Owen</u>	
Excise Tax Reduction	\$575,900
School and Library Internet Connection Fund	\$13,066
Total	\$588,966
<u>61 Parke</u>	
Excise Tax Reduction	\$495,328
School and Library Internet Connection Fund	\$16,345
Total	\$511,673
<u>62 Perry</u>	
Excise Tax Reduction	\$507,657
City and Town Police and Fire Pensions	\$18,185
School and Library Internet Connection Fund	\$46,658
Total	\$572,501
<u>63 Pike</u>	
Excise Tax Reduction	\$409,842
School and Library Internet Connection Fund	\$24,197
Total	\$434,039

Table 5: FY 2018 Distribution of Build Indiana Fund and Lottery Share to TRF & PERF

County Name	Fiscal Year 2018
<u>64 Porter</u>	
Excise Tax Reduction	\$7,531,061
City and Town Police and Fire Pensions	\$443,663
School and Library Internet Connection Fund	\$183,461
Total	\$8,158,186
<u>65 Posey</u>	
Excise Tax Reduction	\$1,109,362
City and Town Police and Fire Pensions	\$25,396
School and Library Internet Connection Fund	\$44,622
Total	\$1,179,380
<u>66 Pulaski</u>	
Excise Tax Reduction	\$459,607
School and Library Internet Connection Fund	\$11,956
Total	\$471,563
<u>67 Putnam</u>	
Excise Tax Reduction	\$1,165,471
City and Town Police and Fire Pensions	\$24,628
School and Library Internet Connection Fund	\$72,624
Total	\$1,262,723
<u>68 Randolph</u>	
Excise Tax Reduction	\$744,895
City and Town Police and Fire Pensions	\$23,522
School and Library Internet Connection Fund	\$43,621
Total	\$812,038
<u>69 Ripley</u>	
Excise Tax Reduction	\$962,524
City and Town Police and Fire Pensions	\$10,167
School and Library Internet Connection Fund	\$80,156
Total	\$1,052,848
<u>70 Rush</u>	
Excise Tax Reduction	\$533,993
City and Town Police and Fire Pensions	\$38,538
School and Library Internet Connection Fund	\$14,097
Total	\$586,628

Table 5: FY 2018 Distribution of Build Indiana Fund and Lottery Share to TRF & PERF

County Name	Fiscal Year 2018
<u>71 St. Joseph</u>	
Excise Tax Reduction	\$8,402,434
City and Town Police and Fire Pensions	\$1,986,740
School and Library Internet Connection Fund	\$89,243
Total	\$10,478,418
<u>72 Scott</u>	
Excise Tax Reduction	\$595,151
City and Town Police and Fire Pensions	\$22,506
School and Library Internet Connection Fund	\$25,430
Total	\$643,087
<u>73 Shelby</u>	
Excise Tax Reduction	\$1,577,958
City and Town Police and Fire Pensions	\$124,942
School and Library Internet Connection Fund	\$52,226
Total	\$1,755,125
<u>74 Spencer</u>	
Excise Tax Reduction	\$752,846
School and Library Internet Connection Fund	\$46,905
Total	\$799,751
<u>75 Starke</u>	
Excise Tax Reduction	\$750,574
City and Town Police and Fire Pensions	\$9,641
School and Library Internet Connection Fund	\$41,259
Total	\$801,474
<u>76 Steuben</u>	
Excise Tax Reduction	\$1,239,114
City and Town Police and Fire Pensions	\$19,790
School and Library Internet Connection Fund	\$47,777
Total	\$1,306,681
<u>77 Sullivan</u>	
Excise Tax Reduction	\$679,127
City and Town Police and Fire Pensions	\$19,561
School and Library Internet Connection Fund	\$33,366
Total	\$732,054

Table 5: FY 2018 Distribution of Build Indiana Fund and Lottery Share to TRF & PERF

County Name	Fiscal Year 2018
<u>78</u> <u>Switzerland</u>	
Excise Tax Reduction	\$273,954
School and Library Internet Connection Fund	\$12,992
Total	\$286,946
<u>79</u> <u>Tippecanoe</u>	
Excise Tax Reduction	\$5,866,936
City and Town Police and Fire Pensions	\$772,469
School and Library Internet Connection Fund	\$60,290
Total	\$6,699,695
<u>80</u> <u>Tipton</u>	
Excise Tax Reduction	\$693,137
City and Town Police and Fire Pensions	\$25,672
School and Library Internet Connection Fund	\$28,613
Total	\$747,422
<u>81</u> <u>Union</u>	
Excise Tax Reduction	\$207,439
School and Library Internet Connection Fund	\$15,955
Total	\$223,394
<u>82</u> <u>Vanderburgh</u>	
Excise Tax Reduction	\$6,456,683
City and Town Police and Fire Pensions	\$1,512,867
School and Library Internet Connection Fund	\$72,278
Total	\$8,041,828
<u>83</u> <u>Vermillion</u>	
Excise Tax Reduction	\$531,599
City and Town Police and Fire Pensions	\$11,959
School and Library Internet Connection Fund	\$35,529
Total	\$579,087
<u>84</u> <u>Vigo</u>	
Excise Tax Reduction	\$2,947,300
City and Town Police and Fire Pensions	\$657,878
School and Library Internet Connection Fund	\$23,836
Total	\$3,629,014

Table 5: FY 2018 Distribution of Build Indiana Fund and Lottery Share to TRF & PERF

County Name	Fiscal Year 2018
<u>85 Wabash</u>	
Excise Tax Reduction	\$1,072,323
City and Town Police and Fire Pensions	\$166,313
School and Library Internet Connection Fund	\$48,025
Total	\$1,286,661
<u>86 Warren</u>	
Excise Tax Reduction	\$347,305
School and Library Internet Connection Fund	\$11,247
Total	\$358,553
<u>87 Warrick</u>	
Excise Tax Reduction	\$2,699,559
City and Town Police and Fire Pensions	\$32,998
School and Library Internet Connection Fund	\$41,389
Total	\$2,773,946
<u>88 Washington</u>	
Excise Tax Reduction	\$750,281
City and Town Police and Fire Pensions	\$20,200
School and Library Internet Connection Fund	\$30,055
Total	\$800,536
<u>89 Wayne</u>	
Excise Tax Reduction	\$1,716,047
City and Town Police and Fire Pensions	\$433,911
School and Library Internet Connection Fund	\$53,833
Total	\$2,203,791
<u>90 Wells</u>	
Excise Tax Reduction	\$893,400
City and Town Police and Fire Pensions	\$36,651
School and Library Internet Connection Fund	\$50,326
Total	\$980,377
<u>91 White</u>	
Excise Tax Reduction	\$902,241
City and Town Police and Fire Pensions	\$35,605
School and Library Internet Connection Fund	\$61,590
Total	\$999,436
<u>92 Whitley</u>	
Excise Tax Reduction	\$1,225,337
City and Town Police and Fire Pensions	\$24,338
School and Library Internet Connection Fund	\$56,689
Total	\$1,306,364
State Subtotal - Distributions to Counties	\$271,219,572

Riverboat Admissions and Wagering Tax by State and Local Units

Table 6: FY 2018 Riverboat Admissions and Wagering Tax by State and Local Units		
	Admission FY 2018*	Wagering FY 2018**
Local Units Total	\$32,688,617	\$119,974,982
Gary	\$1,768,284	\$6,933,005
Lake Co	\$7,090,895	-
Hammond	\$3,261,364	\$13,749,023
East Chicago	\$2,061,247	\$15,459,708
Orange County	-	\$2,450,401
Paoli	-	\$557,708
Orleans	-	\$557,708
French Lick	-	\$983,674
West Baden Springs	-	\$983,674
Crawfordsville	-	\$465,488
Dubois	-	\$465,488
Evansville	1,476,328.37	\$4,760,340
Vanderburgh County	1,476,328.37	-
Rising Sun	726,670.00	\$1,264,580
Ohio County	726,670.00	-
Lawrenceburg	1,448,079.00	\$11,628,498
Dearborn County	1,448,079.00	-
Michigan City	2,155,638.00	\$9,668,318
LaPorte County	2,155,638.00	-
Harrison County	3,329,660.00	\$11,767,667
Switzerland County	2,074,668.00	\$5,279,701
Lake County Convention Center and Visitors Bureau	638,180.55	-
Ohio County Convention Center and Visitors Bureau	72,667.00	-
Vanderburgh County Convention Center and Visitors Bureau	147,632.84	-
Dearborn County Convention Center and Visitors Bureau	144,807.90	-
LaPorte County Convention Center and Visitors Bureau	215,563.80	-
Harrison County Convention Center and Visitors Bureau	166,483.00	-
Switzerland County Convention Center and Visitors Bureau	103,733.40	-
Revenue Sharing set aside for Counties*	-	\$33,000,000
State Units Total	\$13,985,699	\$319,641,333
Division of Mental Health and Addiction	\$1,559,977	-
Indiana Economic Development Corporation	-	\$2,318,659
North West Indiana Law Enforcement Training Center	\$70,838	-
State General Fund	\$10,014,917	\$317,322,674
State Fair Commission	\$2,339,966	-
Grand Total	\$46,674,316	\$439,616,315

*This table represents the distribution of riverboat wagering tax revenues to local units. For casinos other than the Orange County casino, the first \$33.0 million is set aside for revenue sharing among counties that do not have a casino and the remaining funds are deposited in the State General Fund. An amount is transferred from the State General Fund to the Build Indiana Fund to meet the cap of \$250.0 million for each fiscal year.

**Includes \$48.0 million of hold harmless. The hold harmless is distributed to the counties at a proportion equal to the proportion of admissions tax.

Chart 1: Distribution of Riverboat Admission Tax

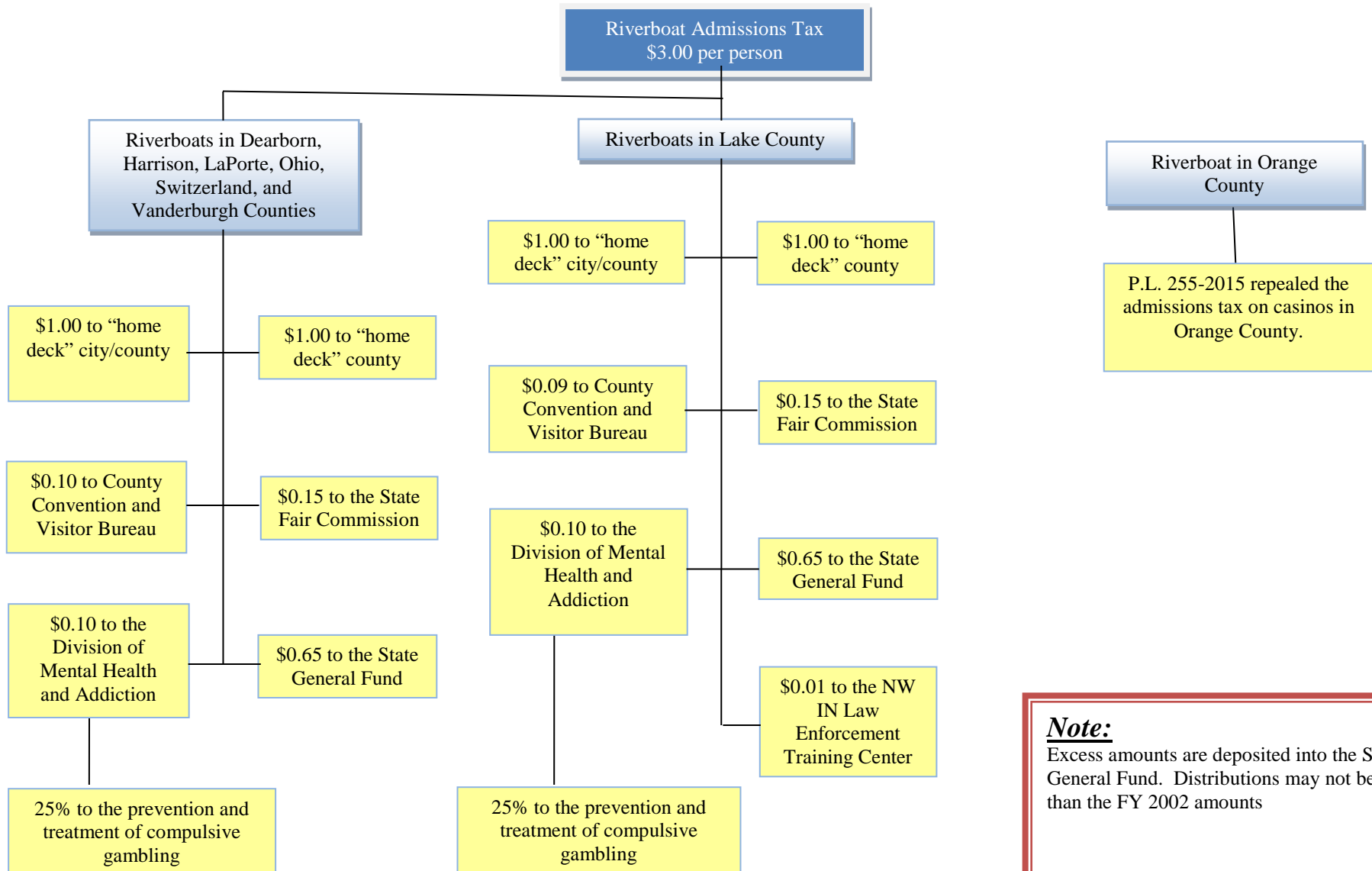


Chart 2: Distribution of Riverboat Wagering Tax

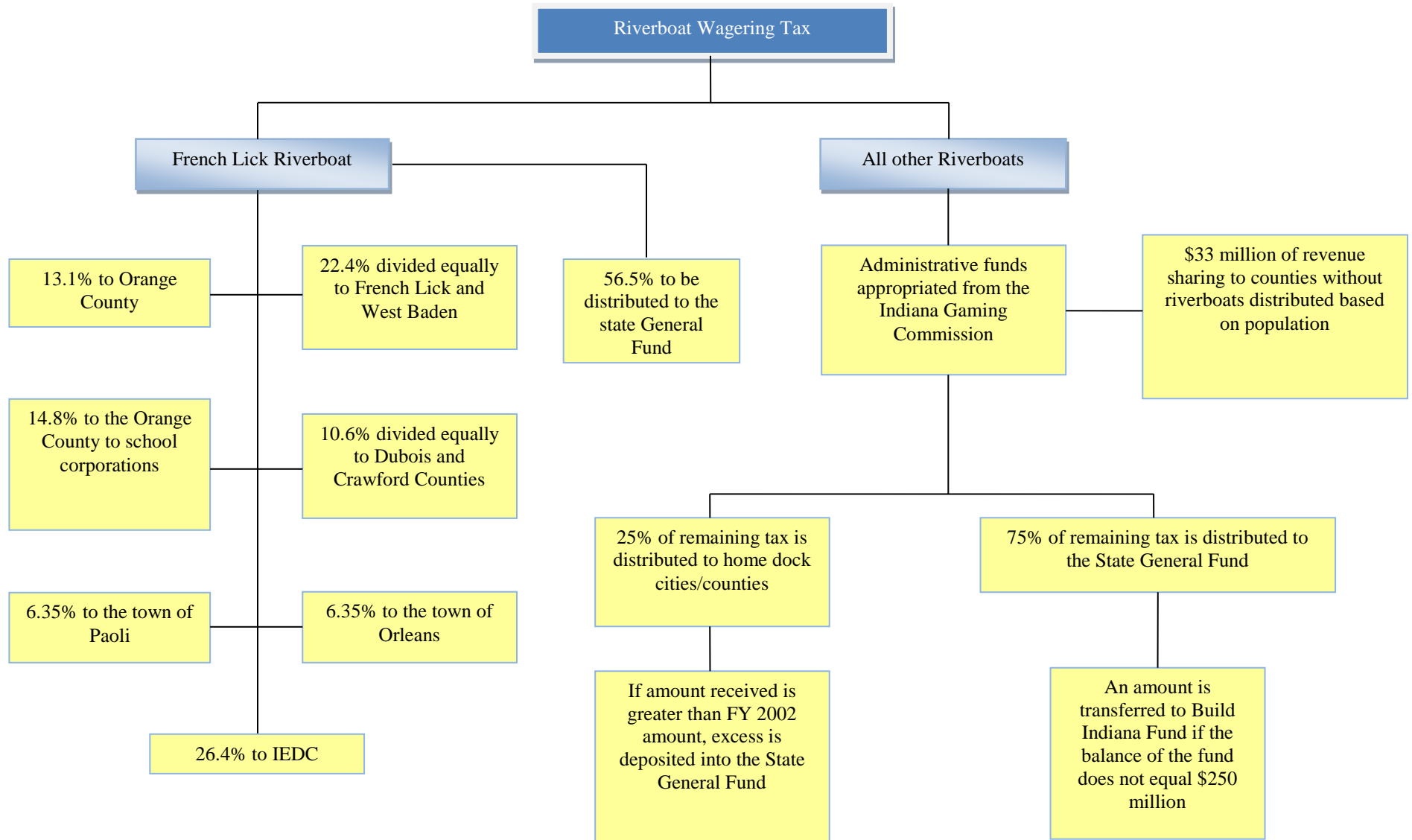


Chart 3: Build Indiana Fund Distribution Sources and Uses

